

some future time and find the store or printing plant enhanced in value many times over? In truth, would all these absentee owners not find that there was no value left, save only in the ground upon which their various plants were built?

The farmer who wrote the above letter instead of making a case against deriving all public revenue from the value of land has unwittingly proved for the Single Tax idea all that its advocates claim for it. He, as an absentee land owner, would find that as population increased the value of his land had increased with unvarying mathematical precision. Without effect on his part the influx of population would have done for the value of land what it will not do for any commodity made by the hand of man. And that is the sole contention of Single Taxers.

Stocks of goods, in stores, factory equipment and all other products of human labor deteriorate rapidly and time, instead of making them more valuable, soon reduces them to valueless junk for which there is no market at all. The presence of people does make a market for printed matter, for clothing and all manufactured articles, but these articles must sell on their merits. These merits are not a natural resource, as is land, but are due to hard work, intelligent management and lots of both. More than that, the merchant, the manufacturer, the publisher must always be alert for competition is not only keen, but springing up all the time, while the land owner is secure, for there is nothing he or anyone else can do by which the amount of available land can be increased an iota.

Had the farmer who wrote the above only stopped to think his own experience would have told him that if we tax any commodity produced by human labor, a hat, a self binder, a bale of fence wire, the price of that article is increased at least by the amount of the tax and, therefore, made that much harder to procure. If the tax be high enough it makes the given article not only dearer, but scarcer. We tax nuisances out of existence. Does it never occur to us that so to tax the things we want, either heavily or lightly, is both wrong in principle and in practice?

That is the whole fiscal argument of the Single Taxer? Why tax at all the things we want to make living more comfortable and life happier when there is at hand an inexhaustible fund upon which we may justly draw for every public expenditure? Why tax any product of the human brain or hand?

And this is not only a sound fiscal argument, but it is a sound moral argument. For sound economics must ever coincide with sound morals and conform to the natural law, else the argument falls to the ground. We send men to jail for evading our evil tax laws and denounce them as bad citizens, but it would be more creditable to our intelligence if we were to examine the law and see it is the evil instead of the men who violate it.

By the same token we imprison smugglers, never stopping to think that they would not be smugglers were it not for iniquitous tariff impositions and that all the crime the smuggler commits is exercising his natural instinct to engage in trade unhampered by foolish, man-made restrictions.

Did we but know it practically every "sin" we punish is a product of law. Witness the amazing franchises we have granted, the wicked land laws which are the bottom of every internal and international revolution the last two centuries, the private monopoly of nature's gifts to ALL the children of men. Nature toils a billion years to make a coal mine—for the use of the people of the earth? No, for the convenience of those who grab nature's bounty under iniquitous legal forms and devote it to individual gain instead of the people's use.

The most potent instrument for good or ill possessed by any civilization is the power to levy taxes. Properly applied it will perpetuate our rugged American individualism. Wrongly applied and our civilization must inevitably sink into the nerveless and flabby state socialism that has destroyed every civilization in the past.

—Coshocton, (Ohio) *Times*, Editorial

Canberra

CANBERRA is sometimes spoken of as a "Single Tax City." This is wrong in fact, and a mistake also in tactics when George men so speak of it. Canberra people pay rent for the land they occupy to the Federal Government through the medium of the Federal Capital Commission, instead of to private land owners. But they do not escape taxes, rates, and Customs duties, and while living they will be afflicted with the multifarious stamp taxes which ingenious Treasurers know how to impose, and at death their property will be liable to probate duties. The Henry George plan, generally known as the "Single Tax," is to collect the rent of land in lieu of taxation. If, later, Canberra has economic troubles similar to those of other cities, critics will say the "Single Tax" has failed. Let us acknowledge that Canberra starts better than other cities, but insist that it falls a long way short of the Georgian ideal. It is not even a democratically governed territory, for the people have no representation in Parliament or in local government. A local rate of threepence in the £ of site-value is imposed for municipal purposes, but they have no control over the expenditure. Some day the people of Canberra will realize that they possess no franchise, either Federal, State or Municipal; then there will be a row.

—*Progress*, Melbourne, Aus.

THE burden of municipal taxation should be so shifted as to put the weight of taxation upon the unearned rise in the value of land itself, rather than upon the improvements.—THEODORE ROOSEVELT.